



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Conference Room, 1921 Department of Conservation
7th Floor, Mason Building, Lansing, Michigan***

***December 20, 2007
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC (Telephone Conference)
Douglas B. Roberts, Member STC
Frederick W. Morgan, Member STC

Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Roberts, supported by Morgan and unanimously approved to adopt the minutes of December 12, 2007, as presented. (Item 1 on agenda)

It was moved by Roberts, supported by Naftaly and unanimously approved to adopt Executive Secretary Sobel's recommendation to have the Commission plan on correcting any inappropriately granted poverty exemptions through the filing of 154 petitions for the City of Detroit. The Commission also accepted the memo from Executive Secretary Sobel as a notice of discovery thereby preserving the ability to add back to the assessment roll any inappropriate granted exemptions for the 2005, 2006 and 2007 years. Commissioner Morgan recused himself from the year of 2005. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt staff recommendation to have Thumb Electric Cooperative continue to have the miles of transmission line be included in the calculation of their system economic factor. (Item 3 on agenda)

It was moved by Morgan, supported by Naftaly and unanimously approved to classify appeal 07-108 Entergy Nuclear Palisades as Industrial Personal. The Commission also instructed staff to review the issue related to the classification of nuclear fuel as personal rather than real property and make a recommendation to the Commission at their February 4, 2008 meeting. (Item 4 on agenda)

It was moved by Morgan, supported by Naftaly and unanimously approved to adopt staff recommendation to maintain Table K for 2008 but to continue to review any information that could cause the table to change for future years. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the staff recommendation to have a 24% economic allowance for Line 6B from Stockbridge Junction to Marysville for 2008 for Enbridge Energy. (Item 6 on agenda)

It was moved by Morgan, supported by Naftaly and unanimously approved to adopt the staff recommendation to adopt the Wind Energy Systems 4565 Form and Table as proposed by staff. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to issue Bulletin 17 of 2007, regarding Boards of Review and also the Q and A for Board of Review. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the recommendation of the 14-Point Review Committee as presented in the memo from Executive Secretary Sobel. (Item 9 on agenda)

It was moved by Naftaly, supported by Morgan and unanimously approved to adopt the staff recommendation on the Real Property Forms of 3991 Gas Turbines, 4070 Hydroelectric Plants, and 4094 Steam Electric Plants. (Item 10 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 11 on agenda)

It was moved by Naftaly, supported by Morgan, and unanimously approved to adopt the staff recommendation on the Exemptions including a change in the recommendation to approval rather than denial for Obsolete Property Tax Exemption 3-01-003. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 13 on agenda)

These certifications will expire on **May 1, 2010**.

Genesee County

Charter Township of Flushing
Mt Morris Charter Township

Jackson County

Norvell Township

It was moved by Naftaly, supported by Morgan, and unanimously approved to adopt the staff recommendation on dismissing 154 Petitions for Consumers Energy. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Morgan, and unanimously approved to adopt the MCL 211.154 **Concurrences** with file 154-07-2001 removed to now be processed as a non concurrence. (Item 15 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **February 4, 2008**. (Item 17 on the agenda)

Ingham County, City of Lansing

154-07-1524 NES RENTALS; 90-33-01-23-983-000; PERSONAL PROPERTY

2005 AV from \$ 187,700 to \$ 2,327,300 TV from \$ 187,700 to \$ 2,327,300
2006 AV from \$ 1,981,500 to \$ 2,286,300 TV from \$ 1,981,500 to \$ 2,286,300
2007 AV from \$ 344,500 to \$ 691,050 TV from \$ 344,500 to \$ 691,050

Kent County, City of Wyoming

154-07-1541 GRANTEX; 41-50-93-569-000; PERSONAL PROPERTY

2005 AV from \$ 659,800 to \$ 881,200 TV from \$ 659,800 to \$ 881,200
2006 AV from \$ 582,600 to \$ 805,300 TV from \$ 582,600 to \$ 805,300
2007 AV from \$ 535,700 to \$ 738,850 TV from \$ 535,700 to \$ 738,850

154-07-1542 ACE-HI DISPLAYS INC.; 41-50-93-015-175; PERSONAL PROPERTY

2006 AV from \$ 638,100 to \$ 662,750 TV from \$ 638,100 to \$ 662,750
2007 AV from \$ 770,100 to \$ 792,550 TV from \$ 770,100 to \$ 792,550

Livingston County, Genoa Township

154-07-1331 JOSEPH & JULIA SWEET; COUNTY; 4711-25-300-044; REAL PROPERTY

2005 AV from \$ 40,000 to \$ 170,800 TV from \$ 19,602 to \$ 150,525
2006 AV from \$ 40,000 to \$ 169,400 TV from \$ 20,248 to \$ 155,492
2007 AV from \$ 40,000 to \$ 167,100 TV from \$ 20,997 to \$ 161,245

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 17 on the agenda)

Macomb County, Macomb Township

154-07-1564 COMPLETE CAPITAL SERVICES INC.; 09-50-00240-1; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 15,480 TV from \$ 0 to \$ 15,480

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 17 on the agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions: (Item 17 on the agenda)

Livingston County, City of Brighton

154-07-1560 HABITATERY; 4718-99-002-422; PERSONAL PROPERTY

2007 AV from \$ 10,320 to \$ 16,100 TV from \$ 10,320 to \$ 16,100

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions as **submitted**: (Item 17 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 17 on the agenda)

Dickinson County, City of Iron Mountain

154-07-1306 LONGVIEW INSPECTIONS; 22-051-500-649-00; PERSONAL PROPERTY

2007 AV from \$ 116,229 to \$ 40,202 TV from \$ 116,229 to \$ 40,202

154-07-1307 NORTHERN CARPETS INC.; 22-051-500-753-00; PERSONAL PROPERTY

2007 AV from \$ 2,500 to \$ 5,723 TV from \$ 2,500 to \$ 5,723

154-07-1308 STERLING NATIONAL BANK; 22-051-500-787-00; PERSONAL PROPERTY

2007 AV from \$ 2,982 to \$ 6,921 TV from \$ 2,982 to \$ 6,921

154-07-1513 MARK COUILLARD; 22-051-500-413-04; PERSONAL PROPERTY

2007 AV from \$ 500 to \$ 2,014 TV from \$ 500 to \$ 2,014

Genesee County, City of Flint

154-07-1516 GREAT AMERICA LEASING CORP.; P-33784-6; PERSONAL PROPERTY

2005 AV from \$ 31,600 to \$ 39,200 TV from \$ 31,600 to \$ 39,200

2006 AV from \$ 18,500 to \$ 24,000 TV from \$ 18,500 to \$ 24,000

2007 AV from \$ 15,700 to \$ 19,800 TV from \$ 15,700 to \$ 19,800

Ingham County, City of Lansing

154-07-1520 COCA COLA COMPANY; 90-33-01-13-979-000; PERSONAL PROPERTY

2006 AV from \$ 237,400 to \$ 265,400 TV from \$ 237,400 to \$ 265,400

2007 AV from \$ 141,200 to \$ 185,600 TV from \$ 141,200 to \$ 185,600

154-07-1521 DEMMER CORPORATION; 90-33-01-17-540-000; PERSONAL PROPERTY

2005 AV from \$ 1,569,000 to \$ 1,779,900 TV from \$ 1,569,000 to \$ 1,779,900

2006 AV from \$ 1,560,100 to \$ 1,915,050 TV from \$ 1,560,100 to \$ 1,915,050

2007 AV from \$ 1,809,900 to \$ 1,868,950 TV from \$ 1,809,900 to \$ 1,868,950

Jackson County, Leoni Township

154-07-1310 PENNY & DAVID COMMET; 38-000-14-16-126-008-03; REAL PROPERTY

2005 AV from \$ 66,900 to \$ 48,400 TV from \$ 48,869 to \$ 36,038

Kent County, City of Grand Rapids

154-07-1529 MINADO'S INC.; 41-01-51-110-189; PERSONAL PROPERTY

2007 AV from \$ 50,000 to \$ 59,200 TV from \$ 50,000 to \$ 59,200

154-07-1530 BRIDGEWATER PLACE LLC; 41-01-51-108-749; PERSONAL PROPERTY

2006 AV from \$ 10,500 to \$ 145,300 TV from \$ 10,500 to \$ 145,300

2007 AV from \$ 19,300 to \$ 124,700 TV from \$ 19,300 to \$ 124,700

Kent County City of Grandville

154-07-1311 RIVERTOWN SPORTS; 41-50-58-021-639; PERSONAL PROPERTY

2005 AV from \$ 4,272 to \$ 32,100 TV from \$ 4,272 to \$ 32,100

2006 AV from \$ 3,836 to \$ 29,000 TV from \$ 3,836 to \$ 29,000

2007 AV from \$ 3,453 to \$ 26,600 TV from \$ 3,453 to \$ 26,600

154-07-1532 CREDIT UNION FAMILY; 41-50-58-020-731; PERSONAL PROPERTY

2007 AV from \$ 19,265 to \$ 25,350 TV from \$ 19,265 to \$ 25,350

154-07-1326 TUBELITE INC.; 41-50-86-022-076; PERSONAL PROPERTY

2007 AV from \$ 191,550 to \$ 403,000 TV from \$ 191,550 to \$ 403,000

Kent County, City of Walker

154-07-1327 TYCO ELECTRONICS CORP.; 41-50-86-021-562; PERSONAL PROPERTY

2007 AV from \$ 24,900 to \$ 24,200 TV from \$ 24,900 to \$ 24,200

Livingston County, City of Brighton

154-07-1558 BROWNE MEDICAL PLC; 4718-99-002-683; PERSONAL PROPERTY

2007 AV from \$ 12,290 to \$ 14,000 TV from \$ 12,290 to \$ 14,000

154-07-1559 DUNNAGE ENGINEERING; 4718-99-000-750; PERSONAL PROPERTY

2007 AV from \$ 412,870 to \$ 463,210 TV from \$ 412,870 to \$ 463,210

154-07-1562 LEO CONEY ISLAND; 4718-99-002-267; PERSONAL PROPERTY

2007 AV from \$ 58,980 to \$ 61,600 TV from \$ 58,980 to \$ 61,600

Livingston County, Cohoctah Township

154-07-1549 C & W EXCAVATING; 47-02-99-000-179; PERSONAL PROPERTY

2006 AV from \$ 2,400 to \$ 8,400 TV from \$ 2,400 to \$ 8,400

2007 AV from \$ 2,400 to \$ 7,400 TV from \$ 2,400 to \$ 7,400

Livingston County, Handy Township

154-07-1556 RANDY'S SERVICE STATION; 4705-99-000-147; PERSONAL PROPERTY

2007 AV from \$ 25,980 to \$ 91,460 TV from \$ 25,980 to \$ 91,460

Macomb County, City of Fraser

154-07-1403 WOLF MACHINE; 375-33137-00; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 11,535 TV from \$ 0 to \$ 11,535

Macomb County, City of Warren

154-07-1565 COMMONWEALTH INC. & GROWTH; 99-01-163-328; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 51,766 TV from \$ 0 to \$ 51,766

2006 AV from \$ 0 to \$ 37,962 TV from \$ 0 to \$ 37,962

2007 AV from \$ 0 to \$ 27,608 TV from \$ 0 to \$ 27,608

154-07-1570 PPI AEROSPACE ACQUISITION LLC; 99-02-211-652; PERSONAL PROPERTY

2005 AV from \$ 578,103 to \$ 589,500 TV from \$ 578,103 to \$ 589,500
2006 AV from \$ 578,103 to \$ 674,900 TV from \$ 578,103 to \$ 674,900
2007 AV from \$ 600,000 to \$ 624,750 TV from \$ 600,000 to \$ 624,750

154-07-1575 VARILEASE TECH. FINANCE GR.; 99-06-937-469; PERSONAL PROPERTY

2005 AV from \$ 148,694 to \$ 27,300 TV from \$ 148,694 to \$ 27,300
2006 AV from \$ 291,460 to \$ 226,600 TV from \$ 291,460 to \$ 226,600
2007 AV from \$ 198,009 to \$ 231,750 TV from \$ 198,009 to \$ 231,750

154-07-1578 GENTZ AEROSPACE PRODUCTION; 99-05-572-800; PERSONAL PROPERTY

2005 AV from \$ 1,179,584 to \$ 1,590,850 TV from \$ 1,179,584 to \$ 1,590,850
2006 AV from \$ 1,174,873 to \$ 1,548,550 TV from \$ 1,174,873 to \$ 1,548,550
2007 AV from \$ 1,324,999 to \$ 1,705,150 TV from \$ 1,324,999 to \$ 1,705,150

Macomb County, Macomb Township

154-07-1563 CCK EQUIPMENT COMPANY LLC; 09-90-24500-2; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 344,370 TV from \$ 0 to \$ 344,370
2006 AV from \$ 0 to \$ 786,170 TV from \$ 0 to \$ 786,170
2007 AV from \$ 0 to \$ 1,237,105 TV from \$ 0 to \$ 1,237,105

Oakland County, City of Southfield

154-07-1339 CANON USA INC.; 76-99-79-062-600; PERSONAL PROPERTY

2005 AV from \$ 80,950 to \$ 85,810 TV from \$ 80,950 to \$ 85,810
2006 AV from \$ 43,970 to \$ 46,600 TV from \$ 43,970 to \$ 46,600

154-07-1345 NEC FINANCIAL SERVICES INC.; 76-99-79-282-350; PERSONAL PROPERTY

2007 AV from \$ 3,040 to \$ 24,790 TV from \$ 3,040 to \$ 24,790

154-07-1409 ONTARIO CREDIT CORPORATION; 76-99-79-295-900; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 943,880 TV from \$ 0 to \$ 943,880

Wayne County, City of Dearborn

154-07-1359 BODYCOTE MATERIALS TESTING INC.; 84-0000-811000; PERSONAL PROPERTY

2005 AV from \$ 202,250 to \$ 240,250 TV from \$ 202,250 to \$ 240,250

2006 AV from \$ 367,250 to \$ 376,950 TV from \$ 367,250 to \$ 376,950

2007 AV from \$ 499,250 to \$506,350 TV from \$ 499,250 to \$ 506,350

Wayne County, City of Detroit

154-07-1509 TECHNOLOGY INV. PARTNERS INC.; 01990174.00; PERSONAL PROPERTY

2006 AV from \$ 740,540 to \$ 741,150 TV from \$ 740,540 to \$ 741,150

2007 AV from \$ 1,027,150 to \$ 1,074,600 TV from \$ 1,027,150 to \$1,074,600

It was moved by Morgan, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:50 A.M.

DATED TYPED: December 21, 2007

DATE APPROVED: February 4, 2008

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission